

Expenditure  
Account  
Number

Expenditure Account Name

11025	Non Special Education Preschool
11050	Full Day Kindergarten
11100	Elementary
11200	Middle/Junior High
11300	High School
11350	Academic Honors Diploma
11355	Academic Honors High Ability Student Programs
11410	Agriculture A
11420	Agriculture B
11430	Distributive Education
11440	Health Occupations
11450	Consumer and Homemaking
11460	Occupational Home Economics
11470	Business Education
11480	Industrial Education A
11490	Industrial Education B
11510	Cooperative Education
11520	Area School Participation
11590	Other Vocational Education Programs
11610	Elementary
11620	Middle/Junior High
11630	High School
11910	Competency Testing
11920	Project 4R
12110	Gifted and Talented
12150	High Ability Student Programs
12210	Mild Mental Disabilities
12220	Moderate Mental Disabilities
12230	Severe Mental Disabilities
12310	Orthopedic Impairment
12320	Multiple Disabilities
12330	Visual Impairment
12340	Hearing Impairment
12350	Homebound
12410	Emotional Disabilities - Full Time
12420	Emotional Disabilities - All Others
12510	Communication Disorders
12520	Compensatory
12610	Learning Disability
12710	Equal Opportunity At Risk
12810	Special Education Preschool
12900	Other Special Programs
13100	Adult Basic Education
13200	Advanced Adult Education
13300	Occupational Programs
13600	Special Interest Programs

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13900	Other Adult/Continuing Education Program
14100	Elementary Summer School
14200	Middle/Junior High Summer School
14300	High School Summer School
15100	Non-Credit Enrichment Program
16100	Remediation Testing
16200	Preventive Remediation
17100	Transfer Tuition
17300	Area Vocational School (Participating Share)
17400	Joint Services and Supply - Special Education
17500	Special Education - Interlocal Agreements
17600	Joint Services and Supply - Other
17700	Interlocal Agreements - Other
17800	Payments to Charter Schools
17900	Other
18000	Payments to Governmental Units Outside State
21110	Service Area Direction - Attendance/Social Work
21120	Attendance Services
21130	Social Work Services
21140	Pupil Accounting
21190	Other Attendance and Social Work Services
21210	Service Area Direction - Guidance Services
21220	Counseling Services
21230	Appraisal Services
21240	Information Services
21250	Records Maintenance
21290	Other Guidance Services
21310	Service Area Direction - Health Services
21320	Medical Services
21330	Dental Services
21340	Nurse Services
21390	Other Health Services
21410	Service Area Direction - Psychological Services
21420	Psychological Testing
21430	Psychological Counseling
21490	Other Psychological Services
21510	Service Area Direction - Speech Pathology
21520	Speech Pathology Services
21530	Audiology Services
21590	Other Speech Pathology and Audiology Services
21610	Service Area Direction - Occupational Therapy
21620	Occupational Therapy Services
21710	Service Area Direction - Physical Therapy
21720	Physical Therapy Services
21810	Service Area Direction - Special Ed. Admin.
21890	Other Special Education Administration

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21910	Service Area Direction - Other Support Services
21990	Other Student Services
22110	Service Area Direction - Improvement of Instruction
22120	Instruction and Curriculum Development
22130	Instructional Staff Training
22190	Other Improvement of Instructional Services
22210	Service Area Direction - Library/Media Services
22220	School Library
22230	Audiovisual
22240	Educational Television
22250	Computer Assisted Instruction Services
22290	Other Educational Media Services
22310	Technology Service Supervision and Administration
22320	Student Learning Centers
22330	Systems Analysis and Planning
22340	Systems Application Development
22350	Computer Assisted Instruction Services
22360	Network Support
22370	Hardware Maintenance and Support
22380	Professional Development for Instruction-focused Tech. Personnel
22400	Academic Student Assessment
22900	Other Support Service - Instructional Staff
23110	Service Area Direction - Board of Education
23120	Service Area Assistants
23150	Legal Services
23160	Promotion Expenses
23190	Other Governing Body Services
23210	Office of the Superintendent
23220	Community Relations
23230	Staff Relations and Negotiations
23290	Other Executive Administration Services
24100	Office of the Principal
24900	Other Support Services - School Administration
25110	Office of the Business Manager
25120	Service Area Direction - Fiscal Services
25130	Budgeting
25140	Receiving and Distributing Funds
25150	Payroll Services
25160	Financial Accounting
25170	Internal Auditing
25180	Property Accounting
25191	Refund of Revenue
25192	Petty Cash
25193	Printed Forms
25195	Bank Account Service Charge
25196	Cash Change

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25199	Other
25210	Service Area Direction - Purchasing, Warehousing, and Dist. Svcs.
25220	Purchasing
25230	Warehousing and Distribution
25300	Printing, Publishing, and Duplicating Services
25400	Planning, Research, Development and Evaluation
25510	Direction of Rental Services - Textbooks for Rent or Resale
25520	Textbooks, Workbooks, and Repairs
25530	Distribution of Textbook Reimbursement
25540	Other Textbook Rental Services
25550	Direction of Resale Service
25560	Textbooks and Workbooks
25570	Materials and Supplies
25590	Other Textbook Resale Services
25600	Public Information Services
25710	Supervision of Personnel Services
25720	Recruitment and Placement
25730	Personnel Services
25740	Noninstructional Personnel Training
25750	Health Services
25790	Other Personnel Services
25810	Technology Service Supervision and Administration
25820	Systems Analysis and Planning
25830	Systems Application Development
25840	Systems Operations
25850	Network Support
25860	Hardware Maintenance and Support
25870	Professional Development for Instruction-focused Tech. Personnel
25890	Other Technology Services
25910	Judgements
25920	Ditch Assessments
25930	Easements
25940	Settlements
25950	Other Assessments
25990	Other Support Services - Central
26100	Service Area Direction - Operation & Maintenance of Plant Services
26200	Maintenance of Buildings
26300	Maintenance of Grounds
26400	Maintenance of Equipment
26500	Vehicle Maintenance (not buses)
26600	Security Services
26700	Insurance
26800	Other Operating and Maintenance of Plant
27010	Service Area Direction - Student Transportation
27100	Vehicle Operation
27200	Monitoring Services

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27300	Vehicle Servicing and Maintenance
27400	Purchase of School Buses
27500	Insurance on Buses
27600	Insurance on Pupils
27700	Contracted Transportation Services
27900	Other Student Transportation Services
27910	Bus Driver Training
31100	Service Area Direction - Food Services Operations
31200	Food Preparation and Dispensing
31300	Food Delivery
31400	Food Purchases
31500	Distribution of School Lunch Reimbursement
31900	Other Food Services
33100	Direction of Community Services
33200	Community Recreation
33300	Civic Services
33400	Athletic Coaches
33500	Welfare Activities Services
33600	Nonpublic School Pupil Services
33910	High School Band Uniforms
33920	Contributions to Historical Societies
33930	Latch Key Kid Program
33940	Child Care Services
33950	Step Ahead
33990	Other
40100	Service Area Direction - Facilities Acquisition & Con.
41000	Land Acquisition and Development
43000	Professional Services
44000	Educational Specifications Development
45100	Building Acquisition, Construction and Improvements
45200	Energy Savings Contracts
45300	Skilled Craft Employees
45400	Sports Facilities
45500	Rent of Buildings, Facilities, and Equipment
46000	Purchase of Moveable Equipment
47000	Purchase of Mobile or Fixed Equipment
49000	Other Facilities Acquisition and Construction
51100	Bonds - Principal
51200	Temporary Loans - Principal
51300	Emergency Loans - Principal
51400	School Bus Loans - Principal
51500	Bond Anticipation Notes - Principal
51600	Other Department of Local Government Finance Approved Debt - Prin
52100	Bonds - Interest
52200	Temporary Loans - Interest

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52300	Emergency Loans - Interest
52400	School Bus Loans - Interest
52500	Bond Anticipation Notes - Interest
52600	Other Department of Local Government Finance Approved Debt - Int
53100	Buildings - Principal
53150	Buildings - Interest
53200	Equipment - Principal
53250	Equipment - Interest
53300	School Buses - Principal
53350	School Buses - Interest
53400	Other - Principal
53450	Other - Interest
54100	Veterans' Memorial Loan - Principal
54150	Veterans' Memorial Loan - Interest
54200	Common School Fund Loan - Principal
54250	Common School Fund Loan - Interest
54300	Civil Aid Bond Obligations - Principal
54350	Civil Aid Bond Obligations - Interest
59100	Registrars Fee
59200	Bank Fee
60100	Transfers From One Fund to Another
60120	Transfers to Self-Insurance Fund
60200	Loans From One Fund to Another
60300	Securities Purchased
60400	FICA Transfers - Co-ops
60500	Debt Service TBR - Transfers ECA Only
60600	Indirect Costs
60700	Scholarships
60800	Self Insurance Payment

ACCOUNTS LISTED BELOW WILL BE USED TO  
GENERATE THE STATEMENT OF OBLIGATIONS.  
YOU MUST USE SECTION 9 AND OBJECTS  
901 THROUGH 906 ONLY.

96001	Temporary Loans
96002	School Bonds
96003	Emergency Loans
96004	School Bus Loans
96005	Holding Company - Public and Private
96006	Veterans' Memorial Loans
96007	Common School Loans
96008	Civil Aid Bonds
96009	Bond Anticipation Notes
96010	Other Department of Local Government Finance Approved Debt
96011	Retirement/Severance Bonds

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